

Hearing Date: to be determined

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Group, Inc.

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
Delphi Corporation, <u>et al.</u> ,)	Case No. 05-44481 (RDD)
)	
Debtors.)	(Jointly Administered)
_____)	

RESPONSE OF CARAUSTAR CUSTOM PACKAGING GROUP, INC. TO DEBTORS'
ELEVENTH OMNIBUS OBJECTION TO CERTAIN CLAIMS

NOW COMES Caraustar Custom Packaging Group, Inc. ("Caraustar"), by and through its undersigned counsel, and, in response to the Debtors' Eleventh Omnibus Objection to Certain Claims (the "Eleventh Omnibus Objection"), hereby states as follows:

1. On December 28, 2005, Caraustar filed a proof of claim in the amount of \$42,056.33 (the "Claim"). The Claim was assigned claim number 1345. A copy of this Claim is attached hereto as Exhibit A.
2. In the Eleventh Omnibus Objection, the Debtors object to the Claim on the grounds that the Debtors' books and records do not reflect the existence of the asserted Claim or of the claimant asserting such claim.

3. The basis for the Claim arises out of the sale of goods to the Debtors by Caraustar from June 2005 through August 2005. Copies of all unpaid invoices (the "Invoices") and the associated documents evidencing delivery of the goods are attached hereto as Exhibit B.

4. Caraustar's books and records do not reflect any payment on the amounts evidenced by the Invoices. Caraustar requested information from the Debtors to support the Debtors' claim that the Invoices had been paid. Although the Debtors did provide some minimal information, the information provided was insufficient for Caraustar to complete its review of the Debtors' contention that the Invoices had been paid prior to the deadline for filing responses to the Eleventh Omnibus Objection.

5. Because Caraustar has been unable to verify payment of the Invoices, Caraustar files this response in opposition to the Eleventh Omnibus Objection.

WHEREFORE, Caraustar prays that this Court:

- (a) deny the Eleventh Omnibus Objection as it applies to Caraustar;
- (b) allow the Claim asserted by Caraustar; and
- (c) grant Caraustar such other and further relief as this Court deems just and proper.

This 13th day of April, 2007.

Respectfully submitted,

KING & SPALDING LLP

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